



L. JOYCE HAMPERS
COMMISSIONER

The Commonwealth of Massachusetts

Department of Revenue

Leverett Saltonstall Building,

100 Cambridge Street, Boston 02204

December 3, 1982

You and your husband, doing business as _____, sell computer software and "firmware," using your home as your office. You have purchased a desk-top copier for use in your home in reproducing manuals and other documents that you sell in connection with your sales of software and firmware. You ask whether the sales tax applied to your purchase of the copier.

General Laws Chapter 64H, Section 6(s) exempts from the sales tax sales of machinery, or replacement parts thereof, used directly and exclusively in an industrial plant in the actual manufacture, conversion or processing of tangible personal property to be sold. "Industrial plant" is defined in Section 6(s) as "a factory at a fixed location primarily engaged in the manufacture, conversion or processing of tangible personal property to be sold in the regular course of business."

Since your home is not an industrial plant, it is ruled that your purchase of the copier was subject to tax.

Very truly yours,

A handwritten signature in cursive script, appearing to read "L. Joyce Hampers".

Commissioner of Revenue

LJH:JXD:mf

LR 82-114